

EXHIBIT A

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RAY QUINNEY & NEBEKER

January 25, 2007

VIA EMAIL AND FIRST CLASS MAIL

Alan R. Smith
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In re USA Commercial Mortgage Company, et al
Bankr. Case No. 06-10725

Dear Alan and Jan:

As Annette mentioned to you after the hearing on Monday, the Debtors need the vesting names and account numbers for each of the entities listed on the attachments to your 2019 Statements.

In addition, the Debtors note that the 2019 Statements do not comply with Federal Rule of Bankruptcy Procedure 2019 because (1) they are not verified, (2) they do not adequately provide the information requested in subsection (a) of Rule 2019, and (3) no instruments empowering you to act on behalf of your clients are attached. See Fed. R. Bankr. P. 2019(a).

The Debtors request that you provide to them by February 2, 2007, all information required under Rule 2019(a), including:

- (a) the vesting names of each entity listed;
- (b) the account numbers for each entity listed;

Peggy Hunt
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Janet L. Chubb
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(c) a listing identifying which claims or interests were acquired more than one year prior to the petition date, as represented in your 2019 statements, and for all that were acquired during the prepetition year, a listing of the information requested under Rule 2019(a)(2);

(d) a statement indicating the pertinent facts and circumstances related to your employment, including who organized your clients and arranged for your employment;

(e) copies of retainer letters; and

(f) copies of documents showing your authority to act on behalf of your clients.

Please feel free to call me if you have any questions.

Sincerely yours,

RAY QUINNEY & NEBEKER


Peggy Hunt glw

PH/glw
cc: Annette W. Jarvis (via email)
Susan M. Smith (via email)
910642